

Joseph A. Broderick, CPA (jabroderick2001@yahoo.com) JOSEPH A. BRODERICK, P.C. Accountant for Salvatore LaMonica, Chapter 11 Trustee 734 Walt Whitman Road, Suite 204 Melville, NY 11747 Telephone (631) 462-1779	Hearing Date: TBD	
	Objections Due: TBD	
	Interim Fees Previously Sought/Allowed/Paid:	\$ 0.00
	Interim Expense Previously Sought/Allowed/Paid:	\$ 0.00
	Final Fees Sought for Allowance & Payment	\$ 53,490.00
	Less Voluntary Reduction	\$ 0.00
	Final Fees sought for allowance and payment	\$ 53,490.00
	Final Expenses Sought for Allowance	\$ 0.00

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

IMPERIAL CAPITAL LLC

Debtor.

Chapter 11

Case No. 14-10236-scc

**APPLICATION PURSUANT TO BANKRUPTCY CODE §§ 328 AND 330 AND FEDERAL RULE  
OF BANKRUPTCY PROCEDURE 2016(a) OF JOSEPH A. BRODERICK, PC, ACCOUNTANT  
FOR THE CHAPTER 11 TRUSTEE, FOR FINAL ALLOWANCE AND PAYMENT OF  
COMPENSATION FOR SERVICES RENDERED FOR THE PERIOD OF  
JULY 3, 2014 THROUGH SEPTEMBER 7, 2017**

Professionals	Hours Engaged	Rate(s)	Total	Fees Charged for Similar Work in Bankruptcy Matter and Percentage Received		Time Records Submitted
Joseph A. Broderick, CPA	178.30	\$300	\$53,490.00	Same	100%	Yes
Total			\$53,490.00			

Time spent in preparing Fee Application: 0.00 hours, including review of other Fee Applications filed in this case.

Is the time spent in preparing the Fee Application(s) included in the total hours described in this Application?    Yes X No

Dollar value of the time spent in preparing the Fee Application if compensation is therefore sought: \$0.00

Joseph A. Broderick, CPA ([jabroderick2001@yahoo.com](mailto:jabroderick2001@yahoo.com))  
JOSEPH A. BRODERICK, P.C.  
*Accountant for Salvatore LaMonica, Chapter 11 Trustee*  
734 Walt Whitman Road, Suite 204  
Melville, NY 11747  
Telephone (631) 462-1779

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

IMPERIAL CAPITAL LLC

Debtor.

Chapter 11

Case No. 14-10236-scc

**APPLICATION PURSUANT TO BANKRUPTCY CODE §§ 328 AND 330 AND  
FEDERAL RULE OF BANKRUPTCY PROCEDURE 2016(a) OF JOSEPH A.  
BRODERICK, PC, ACCOUNTANT FOR THE CHAPTER 11 TRUSTEE, FOR  
FINAL ALLOWANCE AND PAYMENT OF COMPENSATION  
FOR SERVICES RENDERED FOR THE PERIOD OF  
JULY 3, 2014 THROUGH SEPTEMBER 7, 2017**

**TO THE HONORABLE SHELLEY C. CHAPMAN,  
UNITED STATES BANKRUPTCY JUDGE:**

Joseph A. Broderick, P.C. (the “**Broderick Firm**”, or, the “**Firm**”) accountant for Salvatore LaMonica (the “**Trustee**”), trustee for the Chapter 11 estate (the “**Estate**”) of Imperial Capital LLC, (the “**Debtor**”) makes this application (the “**Application**”) for final allowance and payment of compensation for services rendered on behalf of the Trustee for the period of July 3, 2014, through September 7, 2017 (the “**Application Period**”), pursuant to §§ 328 and 330 of title 11, United States Code, 11 U.S.C. §§ 101 et seq. (the “**Bankruptcy Code**”) and Rule 2016(a) of the Federal Rules Bankruptcy Procedure (the “**Bankruptcy Rule**” or the “**Bankruptcy Rules**”). In support of the Application, the Firm respectfully represents as follows:

**(I) Jurisdiction; Venue; Statutory; Bases for Relief**

1. The Court has jurisdiction over this Motion under 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* of the United States District Court for the Southern District of New York dated January 31, 2012 (Preska, C.J.). Venue of this case and of this Motion in this District is proper under 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief sought herein are Bankruptcy Code §§ 328 and 330 Bankruptcy Rule 2016(a). The subject matter of this Application is a core proceeding under 28 U.S.C. § 157(b)(2)(A).

**(II) The Retention of the Broderick Firm and the Application.**

2. Upon Application of the Trustee, and by Order dated July 30, 2014, the Trustee was authorized to retain and employ Broderick Firm as his accountant as of July 3, 2014. (Doc. No. 61). A copy of the July 30, 2014 Order is attached as **Exhibit A.**

3. This Application contains a description of services provided by the Broderick Firm to the Trustee. The Broderick Firm incurred fees of \$53,490 providing services to the Trustee in the Debtor's case.

4. All services performed by the Broderick Firm for which compensation is now requested were performed or incurred on behalf of the Trustee, and not for any other person or entity.

5. The Broderick Firm has not shared or agreed to share compensation or reimbursement of expenses awarded in this case with any other person or entity.

6. The Broderick Firm has not received a retainer in this case and has made no agreement with the Trustee for compensation or reimbursement.



(III) **Procedural Background**

7. On January 31, 2014 (the “**Petition Date**”), Imperial Capital LLC (“**Imperial**”), by their counsel, William H. Salgado, filed a voluntary petition for relief under chapter 11 title 11, United States Code, 11 U.S.C. §§ 101 et seq. (the “**Bankruptcy Code**”).

8. By notice dated June 3, 2014, pursuant to Bankruptcy Code § 701(a), the United States Trustee appointed the Trustee as interim trustee of the Debtor’s Estate. The Trustee accepted the appointment and has since qualified as permanent Trustee for this case.

(IV) **Relief Requested**

9. By this Application, Broderick seeks: (i) an allowance of final compensation for accounting services for the Trustee for the period July 3, 2014 through September 7, 2017 (the “Compensation Period”) in the amount of \$53,490.00, representing 178.3 hours in professional services.

10. This is Broderick’s first and final application for allowance of fees in the Imperial case. All the services for which compensation is sought herein were rendered for and on behalf of the Trustee and not on behalf of any other person or entity. Broderick respectfully submits that the professional services rendered were necessary and appropriate and have contributed to the effective administration of Imperial’s estate. The fees sought herein relate exclusively to services performed in the Imperial case.

(V) **The Basis for Compensation**

11. Broderick maintains written records of time spent by its accountants and paraprofessionals performing services on behalf of the Trustee. Such time records are made contemporaneously with the rendering of services by the person rendering such services and in the ordinary course of Broderick’s practice. The records reflect the name of the accountant and

paraprofessional, the date on which the services were performed, the services rendered and the amount of time spent performing the services during the Compensation Period. Copies of Broderick's time records are annexed hereto as **Exhibit B**.

**(VI) Summary of Services Rendered**

12. Broderick was retained by the Trustee for the purpose of advising the Trustee in tax and tax compliance matters, the preparation of tax returns and the preparation of monthly operating reports.

A summary of the primary tasks on which Broderick focused during the Compensation Period is set forth below.

- (A) Update the debtor's books and records, reconcile bank accounts, make appropriate adjusting entries.
- (B) Preparation of monthly operating reports from June 2014 to July 2017.
- (C) Calculate the capital gain to be reported on the partnership tax returns.
- (D) Preparation of Federal and New York State partnership tax returns for the years 2014, 2015, 2016 and for the period January 1, 2017 to August 31, 2017.
- (E) Assist the trustee and the attorney for the trustee.

**(VII) This Application Should Be Granted**

13. Pursuant to section 330 of the Bankruptcy Code, after notice and a hearing the Bankruptcy Court may award a professional person employed under section 327 "(A) reasonable compensation for actual, necessary services rendered by the . . . professional person . . . ; and (B) reimbursement for actual, necessary expenses. 11 USC § 330(a)(1)(A) and (B). The statute further provides that "[i]n determining the amount of reasonable compensation

to be awarded, the court shall consider the nature, the extent and the value of such services, taking into account all relevant factors, including:

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether such services were necessary to the administration of, or beneficial at the time at which the service was rendered towards the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance and nature of the problem, issue or task addressed; and
- (E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3). Pursuant to section 331 of the Bankruptcy Code, the Bankruptcy Court may allow compensation and reimbursement of expenses for a professional person employed under section 327 once every 120 days after the order for relief “as is provided under section 330 of this title.” 11 U.S.C. § 331.

14. Broderick submits that based on the above-referenced factors, this Application should be granted in full. The accounting services performed by Broderick were “actual” and “necessary” within the meaning of section 330(a)(1) of the Bankruptcy Code. See 11 U.S.C. 330(a)(1) (“[T]he court may award to a . . . professional person . . . (A) reasonable compensation for actual, necessary services rendered . . .”). As the detailed time records indicate, Broderick “actually” performed the accounting services for which it is now seeking compensation.

15. Broderick's services were necessary and provided significant benefit to the estate in relation to the cost of such services. As discussed in more detail above, during the Compensation Period, Broderick has, at the Trustee's direction, limited its role in the Imperial case to discrete tasks requested by the Trustee.

16. Based on the above, as well as its detailed time records, Broderick respectfully submits that its services were actual and necessary. Broderick further submits that the compensation requested in this Application should be allowed because Broderick provided the Trustee with effective and competent accounting services at a reasonable cost. Broderick submits that the requested compensation for its accountants is based on the customary compensation charged by comparably skilled practitioners in cases, other than cases under title 11.

17. Broderick respectfully submits that the compensation sought by Broderick is reasonable. The Trustee has reviewed this Application and has approved the amounts requested.

**(VIII) No Prior Application**

18. No prior application for the relief requested herein has been made to this or any other Court and Broderick has received no payment on account of the accounting services rendered during the Compensation Period.

19. No agreement or understanding exists between Broderick and any other person for the sharing of any compensation to be received for professional services rendered or to be rendered in connection with these cases.

**(IX) Conclusion**

**WHEREFORE**, Broderick requests entry of an order:

(A) approving the allowance of \$53,490.00 for compensation for accounting

services rendered during the Compensation Period;

(B) directing payment of such fees; and

(C) granting such other and further relief as this Court may deem just and proper.

Dated: Melville, New York  
September 11, 2017

JOSEPH A. BRODERICK, P.C.  
*Accountant for the Chapter 11 Trustee*

By: 

/s/ Joseph A. Broderick

734 Walt Whitman Road, Suite 204

Melville, NY 11747

Telephone: (631) 462-1779



Joseph A. Broderick, CPA ([jabroderick2001@yahoo.com](mailto:jabroderick2001@yahoo.com))  
JOSEPH A. BRODERICK, P.C.  
*Accountant for Salvatore LaMonica, Chapter 11 Trustee*  
734 Walt Whitman Road, Suite 204  
Melville, NY 11747  
Telephone (631) 462-1779

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

IMPERIAL CAPITAL LLC

Debtor.

Chapter 11

Case No. 14-10236-scc

**CERTIFICATION OF PROFESSIONAL**

Joseph A. Broderick, the sole shareholder of the firm of Joseph A. Broderick, P.C. ("Firm"), and person in charge of this matter, hereby certifies as follows:

1) I have read the foregoing application ("Application") and to the best of my knowledge, information and belief, formed after reasonable inquiry, the Application substantially complies with the mandatory guidelines of this Court for fees and disbursements for professionals ("Guidelines").

2) To the best of my knowledge, information and belief, formed after reasonable inquiry, the fees and disbursements sought in the Application fall within the Guidelines, except as specifically noted in this Certification and Application.

3) Except to the extent prohibited by the Guidelines, the fees and disbursements sought in the Application are billed at rates and in accordance with practices customarily employed by Applicant and generally accepted by Applicant's clients.

4) The Trustee as been provided with a copy of the Application at least ten days before the date set by the Court or any applicable rules for filing fee applications, has reviewed the Application and has approved it.

5) The Trustee has been provided no later than 20 days after the end of each month with a statement of fees and disbursements accrued during such month.

Dated: Melville, New York September 11, 2017	JOSEPH A. BRODERICK, P.C. <i>Accountant for the Chapter 11 Trustee</i>  <u>/s/ Joseph A. Broderick</u> Joseph A. Broderick (jabroderick2001@yahoo.com)
---	--

Joseph A. Broderick, CPA ([jabroderick2001@yahoo.com](mailto:jabroderick2001@yahoo.com))  
JOSEPH A. BRODERICK, P.C.  
*Accountant for Salvatore LaMonica, Chapter 11 Trustee*  
734 Walt Whitman Road, Suite 204  
Melville, NY 11747  
Telephone (631) 462-1779

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

IMPERIAL CAPITAL LLC

Debtor.

Chapter 11

Case No. 14-10236-scc

**STATEMENT PURSUANT TO FEDERAL  
RULE OF BANKRUPTCY PROCEDURE 2016(b)**

1. I am the sole shareholder of Joseph A. Broderick, PC (“Broderick Firm”), accountant for the Trustee, and in charge of the matter.
2. Broderick Firm submits that all of the professional services for which the annexed Application is made have been rendered solely for the Trustee and for the benefit of the Debtor’s Estate and its creditors.
3. No agreement exists between Broderick Firm and any other person, firm or entity concerning the compensation or reimbursement received as a result of this case.
4. Broderick Firm received no retainer in this case and has made no agreements with the Trustee for compensation or reimbursement.
5. Broderick Firm has received no transfer, assignment, or pledge of property of the Debtor’s Estate except pursuant to an Order of the Court for compensation.

Dated: Melville, New York  
September 11, 2017

JOSEPH A. BRODERICK, P.C.  
*Accountant for the Chapter 11 Trustee*

/s/ Joseph A. Broderick  
Joseph A. Broderick ([jabroderick2001@yahoo.com](mailto:jabroderick2001@yahoo.com))

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
In re:

Chapter 11

IMPERIAL CAPITAL LLC

Case No.: 14-10236-(SCC)

Debtor.  
-----X

**ORDER APPROVING EMPLOYMENT OF JOSEPH A. BRODERICK, P.C.  
AS ACCOUNTANTS TO THE CHAPTER 11 OPERATING TRUSTEE**

UPON the consideration of the application (the "Application") of Salvatore LaMonica, the Chapter 11 Operating Trustee (the "Trustee") of the estate of Imperial Capital LLC (the "Debtor"), seeking the entry of an Order authorizing the Trustee to employ Joseph A. Broderick, P.C. ("Broderick") as accountants to the Trustee effective as of July 3, 2014; and upon the affidavit of Joseph A. Broderick, Certified Public Accountant, which is annexed to the Application; and the Court being satisfied that: (i) Broderick does not hold or represent an interest adverse to the Trustee, the Debtor, its creditors or the estate herein; (ii) Broderick is a "disinterested person" within the meaning of 11 U.S.C. §§ 101(14) and 327(a) (the "Bankruptcy Code"); and (iii) the employment of Broderick is necessary and in the best interests of the creditors of the estate; and no hearing being necessary for the relief requested in the Application; and sufficient cause appearing therefor; it is

**ORDERED**, that in accordance with 11 U.S.C. §327 of the Bankruptcy Code, Broderick is authorized and empowered to represent the Trustee as his attorneys effective as of July 3, 2014, under a general retainer, for the following purposes:

- a. Providing general accounting services to the Trustee;
- b. Reviewing documents provided by the Debtor to the Trustee concerning preference and or fraudulent conveyances;
- c. Preparing any necessary reports detailing the claims in anticipation of litigation;
- d. Assisting the Trustee in investigating the disposition of substantial funds in the pre-petition period;
- e. Analyzing the Debtor's books and records relating to the Debtor's pre-petition financial affairs;

- f. Preparing the Federal and New York State tax returns required to be filed by the Trustee; and
- g. Performing such other accounting services as the Trustee may deem necessary in the Trustee's administration of the Debtor's estate.

**ORDERED**, that Broderick shall be compensated in accordance with and will file interim and final fee applications for allowance of its compensation and expenses and shall be subject to sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York, and the United States Trustee Fee Guidelines; and, it is further

**ORDERD**, that ten business days prior to any increases in the rates of the LH&M, LH&M shall file a supplemental affidavit with the Court (the "Supplemental Affidavit"). The Supplemental Affidavit shall explain the basis for the requested rate increase in accordance with Section 330(a)(3)(F) of the Bankruptcy Code. All parties, including the United States Trustee, retain all rights to object to or otherwise respond to any rate increase on any and all grounds, including, but not limited to, the reasonableness standard provided for in Section 330 of the Bankruptcy Code.

Dated: New York, New York  
July 29, 2014

NO OBJECTION:  
United States Trustee

By: s/ Michael T. Driscoll  
Michael T. Driscoll, Trial Attorney

Dated: July 30, 2014  
New York, New York

/s/ Shelley C. Chapman  
HONORABLE SHELLEY C. CHAPMAN  
UNITED STATES BANKRUPTCY JUDGE

<b>IMPERIAL CAPITAL LLC</b>		
<b>JOSEPH A. BRODERICK, PARTNER</b>		
<b>DATE</b>	<b>SERVICE PROVIDED</b>	<b>HOURS</b>
07/29/14	Email from Dana Matzinger attaching Forms 1 & 2.	0.2
07/30/14	Open up a quickbooks company. Prepared operating report for June 2014.	3.3
07/31/14	Email from Dana Matzinger attaching June 2014 Bank statement. Also looking into Debtor's previous bank statements. Prepared June 2014 bank reconciliations	0.8
08/07/14	Make adjusting entries: finished operating report for June 2014.	0.7
	Review emails from Dana Matzinger to Mel Cooper regarding checks written.	0.3
	Review operating report for June 2014.	0.4
08/11/14	Emails between Joe Broderick and Holy Holecek re June Operating Reports.	0.2
08/12/14	Email from Danielle Schnettler attaching July 2014 Bank statement and Form 2.	0.2
08/13/14	Emails from Joe Broderick to Danielle Schnettler & Holly Holecek asking for and receiving July's fees and expenses.	0.3
08/13/14	Update QuickBooks files, make adjusting entries and reconcile bank accounts.	1.1
08/19/14	Prepare operating report for July 2014.	1.9
	Review operating report for July 2014.	0.4
09/03/14	Emails back and forth from Dana Matzinger attaching August's Form 2 and bank statements.	N/C
09/05/14	Update QuickBooks files, make adjusting entries, reconcile bank accounts.	1.2
09/09/14	Emails from Joe Broderick to Dana Matzinger and Holly Holecek re August fees and expenses.	0.3
09/10/14	Prepare operating report for the month of August 2014.	1.7
	Review operating report for August 2014.	0.3
09/11/14	Email from Dana Matzinger & Holly Holecek regarding completion of August Operating report.	0.1
10/21/14	Update QuickBooks files, make adjusting entries, reconcile bank account, preparation of the September 2014 operating report.	2.1
	Email from Dana Matzinger attaching August and September's Form 2 and Bank statements w/fees incurred.	0.3
	Review operating report for September 2014.	0.4
11/04/14	Email from Joe Broderick to Dana Matzinger and Holly Holecek requesting fees and expenses for October.	N/C



<b>IMPERIAL CAPITAL LLC</b>		
<b>JOSEPH A. BRODERICK, PARTNER</b>		
<b>DATE</b>	<b>SERVICE PROVIDED</b>	<b>HOURS</b>
11/10/14	Update quickbooks make adjusting entries; Reconcile bank accounts	0.6
	Prepare October operating report. Reconcile bank accounts	1.9
	Review October operating report.	0.4
11/25/14	Email from Holly Holecek attaching accounting from Fontainebleau re rent monies collected.	0.3
12/01/14	Review documents from Fontainebleau concerning rental of units.	3.8
	Emails with Holly Holecek regarding Fontainebleau attachments.	0.3
12/18/14	Update QuickBooks files, make adjusting entries, reconcile bank accounts.	0.8
	Prepare November operating report	2.1
	Review November operating report.	0.4
12/30/14	Telephone call with Holly Rai regarding Fontainebleau.	0.3
	Prepare schedule of rents collected by Fountainblue and subsequently disbursed.	2.1
	Email from Joe Broderick to Holly Holecek attaching a schedule of monies due Estate.	0.2
01/20/15	Telephone call with Holly Holecek regarding Fontainebleau.	0.3
	Update QuickBooks files, make adjusting entries, reconcile bank accounts.	1
	Prepare December 2015 operating report.	2.1
	Review December operating report.	0.3
02/10/15	Email from Dana Matzinger attaching January's Form 2 along with fees and expenses.	0.2
02/11/15	Update QuickBooks files, make adjusting entries, reconcile bank account. Prepare January 2015 Operating report.	2.2
02/12/15	Prepare workpapers for the year 2014. Prepare the Federal and New York State Partnership tax returns.	5.6
02/13/15	Review tax return. Prepare 505B letters and tax filing instructions.	2.3
02/23/15	Email from Sal LaMonica asking questions of Joe Broderick re tax returns received.	0.2
02/24/15	Email from Joe Broderick answering Sal LaMonica questions on tax returns.	0.6
03/11/15	Email from Dana Matzinger attaching Form 2 and fees and expenses.	0.2
03/12/15	Update QuickBooks, make adjusting entries, reconcile bank accounts.	0.8
03/13/15	Prepare February Operating report.	1.8
	Review February Operating report.	0.6

<b>IMPERIAL CAPITAL LLC</b>		
<b>JOSEPH A. BRODERICK, PARTNER</b>		
<b>DATE</b>	<b>SERVICE PROVIDED</b>	<b>HOURS</b>
04/20/15	Emails to Danielle Schnettler requesting info needed to prepare Operating reports March 2015. Update QuickBooks files for March 2015, make adjusting entries, reconcile bank statements.	2.5
04/21/15	Emails between Dana Matzinger and Paul M. Gendreau of Empire Natl Bk requesting March 2015 Bank statement and receipt of same.	0.2
06/16/15	Update QuickBooks files, make adjusting entries, reconcile bank account. Prepare April and May operating report	2.3
06/17/15	Review Operating reports from April and May.	0.9
07/14/15	Email from Dana Matzinger received June 2015 fees and expenses and Form 2.	0.1
07/15/15	Update QuickBooks files, adjusting entries, reconcile bank account Email from Dana Matzinger - Joe Broderick and Mel Cooper requesting TD Bank statement May 2014.	0.8 0.3
07/24/15	Prepare June 2015 Operating report. Review June operating report.	1.9 0.3
07/29/15	Email to Holly Holecek attaching apt/furnishing allocation and sales tax due. Prepare schedule of sales tax and research containing sales tax.	0.4 0.6
08/10/15	Emails with Dana Matzinger checking calculation of apt sale of \$730K and sales tax forms.	0.5
08/11/15	Prepared excel file showing Estimated Balance Sheet from debtors petition. Prepared excel file showing schedule of receivables from Fountainbleu.	0.6 0.3
08/13/15	Email to Danielle Shetneller regarding July bank statement and Form 2.	N/C
08/19/15	Update QuickBooks files, make adjusting entries, reconcile bank accounts. Prepare July operating report. Review July operating report.	0.9 1.8 0.4
08/25/15	Email from Holly Holecek regarding Florida sales tax.	0.2
09/15/15	Update QuickBooks files, make adjusting entries, reconcile bank account. .Prepare August 2015 Operating report.	0.8 2.4
09/17/15	Review and revise August 2015 Operating report. Email to Dana Matzinger attaching August 2015 operating report.	1.2 0.2
10/16/15	Update QuickBooks files, make adjusting entries, reconcile bank accounts.	0.8

**IMPERIAL CAPITAL LLC****JOSEPH A. BRODERICK, PARTNER**

<b>DATE</b>	<b>SERVICE PROVIDED</b>	<b>HOURS</b>
	Prepare September 2015 Operating report.	2.3
	Review September operating report.	0.6
11/02/15	Review Special Warranty Deed..	0.3
	Email from Holly regarding Mel Cooper's trustee.	0.2
11/10/15	Email from Dana Matzinger regarding fees and expenses.	0.1
11/11/15	Email to Holly Holecek regarding cost basis for apartments.	0.2
11/12/15	Update QuickBooks files, make adjusting entries, reconcile bank accounts, prepare	
	October 2015 operating report.	2.7
	Review October operating report.	0.5
11/16/15	Email from Holly Holecek regarding apartments.	0.2
12/01/15	Email to Dana Matzinger regarding November bank statements, Form 2 and expenses.	N/C
12/02/15	Update QuickBooks files, make adjusting entries, reconcile bank account.	0.9
	Email from Dana Matzinger forwarding November bank statements.	0.2
	Email to Dana Matzinger requesting fees and expenses.	N/C
12/03/15	Prepare November 2015 operating report.	2.0
	Email November operating report to Dana Matzinger and Holly Holecek.	0.1
	Email from Holly Holecek regarding deed to Broad Street property.	0.2
	Review November operating report.	0.4
12/04/15	Research on capital gains on the sale of the properties.	3.8
	Email to Holly Holecek for payoff figures for the properties.	0.3
12/07/15	4 emails with Holly Holecek regarding payoff breakdowns.	0.5
01/05/16	Email to Dana Matzinger requesting Form 2.	N/C
01/06/16	Preparation of allocation of sales price between the Fountainbleu apartments	1.5
	Preparation of debtor's balance sheet taken from the petition filed with the the court	0.5
01/13/16	Update Quickbooks files from form 2	0.5
	Email from Dana Matzinger attaching Form 2.	N/C
01/14/16	Email to Dana Matzinger regarding fees and expenses.	N/C
	Email to Dana Matzinger regarding December bank statements.	N/C
	Email to Dana Matzinger and Holly Holecek regarding December operating report.	N/C
01/19/16	Calculate gain on sale of properties. Determine depreciation from 2006.	3.6

<b>IMPERIAL CAPITAL LLC</b>		
<b>JOSEPH A. BRODERICK, PARTNER</b>		
<b>DATE</b>	<b>SERVICE PROVIDED</b>	<b>HOURS</b>
01/24/16	Make adjusting entries, reconcile bank account; Prepare December 2015 Operating Report	2.4
	Review December operating report.	0.4
02/10/16	Prepare workpapers to be used in the preparation of the 2015 partnership tax returns	2.1
02/11/16	Prepare workpapers to determine the capital gain for each of the properties sold	2.8
02/15/16	Email from Holly Holecek regarding K-1's. Preparation of the 2015 Federal and NYS Partnership tax returns	4.8
02/16/16	Email to Andrew Plotzker regarding 2015 Federal tax return.	0.2
03/02/16	Email to Andrew Plotzker regarding follow up.	0.3
03/08/16	Emails to and from Gary Herbst regarding Mel Cooper tax ID #.	0.2
03/16/16	Emails to and from Gary Herbst regarding Mel Cooper.	0.3
03/21/16	Email from Holly Holecek with Mel Cooper trustee information.	0.2
03/21/16	Review partnership tax returns; Prepare 505 B letters and tax instructions.	3.7
04/20/16	Email to Dana Matzinger requesting Form 2 and fees and expenses for months of January, February and March	N/C
04/21/16	Update Quickbooks activity for January, February and March; make adjusting entries; reconcile bank accounts	1.9
04/22/16	Prepare operating reports for January, February and March	4.8
04/22/16	Email to Dana Matzinger with January, February and March 2016 operating reports attached	0.3
05/06/16	Email to Dana Matzinger requesting Form 2, bank statement and fees and expenses.	N/C
05/03/16	Email from Holly Holecek requesting copies of the emails with all the operating reports for December 2015 through March 2016.	0.4
05/10/16	Email to Dana Matzinger requesting April bank statements.	N/C
05/10/16	Update Quickbooks; make adjusting entries, reconcile bank accounts; prepare April operating reports	2.8
05/11/16	Email to Dana Matzinger and Holly Holecek with April operating report attached.	0.2

<b>IMPERIAL CAPITAL LLC</b>		
<b>JOSEPH A. BRODERICK, PARTNER</b>		
<b>DATE</b>	<b>SERVICE PROVIDED</b>	<b>HOURS</b>
06/01/16	Email to Dana Matzinger requesting Form 2, bank statement and fees and expenses.	N/C
06/08/16	Email to Dana Matzinger requesting review that operating reports have been filed.	N/C
06/15/16	Update Quickbooks; make adjusting entries, reconcile bank accounts; prepare monthly operating report	2.7
06/16/16	Review operating report.	0.4
	Email to Dana Matzinger and Holly Holecek with May operating report attached.	0.2
07/05/16	Update Quickbooks; make adjusting entries; reconcile bank accounts	0.8
07/06/16	Prepare monthly operating report	1.9
07/08/16	Email from Angela Colucci with IRS notice attached.	0.3
08/02/16	Email to Dana Matzinger requesting Form 2, bank statement and fees and expenses.	N/C
08/05/16	Update Quickbooks; make adjusting entries; reconcile bank accounts	0.8
08/09/16	Prepare July 2016 monthly operating report.	1.8
08/11/16	Email to Dana Matzinger with July operating report attached.	0.2
08/26/16	Email from Holly Holecek with New York State notice attached.	0.3
08/30/16	Letter to New York State regarding late filing penalty.	0.3
	Email to Holly Holecek explaining reason for NYS notice.	0.2
09/06/16	Email to Dana Matzinger requesting Form 2, bank statement and fees and expenses.	N/C
09/08/16	Update Quickbooks; make adjusting entries; reconcile bank accounts; prepare monthly operating report.	2.5
09/09/16	Review August 2016 operating report.	0.4
09/10/16	Email to Dana Matzinger with August operating report attached.	0.2
10/05/16	Email to Dana Matzinger requesting Form 2, bank statement and fees and expenses.	N/C
10/13/16	Email from Danielle George with Form 2, bank statement and fees and expenses.	N/C
	Update Quickbooks; make adjusting entries; reconcile bank accounts; preparation of the monthly operating report	2.2

<b>IMPERIAL CAPITAL LLC</b>		
<b>JOSEPH A. BRODERICK, PARTNER</b>		
<b>DATE</b>	<b>SERVICE PROVIDED</b>	<b>HOURS</b>
10/14/16	Review operating report.	0.6
11/02/16	Email to Dana Matzinger requesting Form 2, bank statement and fees and expenses.	N/C
11/09/16	Email from Sal LaMonica regarding the New York State notice on late filing.	0.3
11/10/16	Update Quickbooks; make adjusting entries; reconcile bank accounts	
	Prepare October 2016 operating report.	2.4
11/11/16	Review montly operating report.	0.5
	Email to Dana Matzinger with October operating report attached.	0.2
12/01/16	Email to Dana Matzinger requesting Form 2, bank statement and fees and expenses.	N/C
12/07/16	Update Quickbooks; make adjusting entries; reconcile bank accounts	0.9
12/14/16	Prepare November operating report.	1.5
12/15/16	Email to Dana with November operating report attached.	0.2
01/07/17	Email to Dana Matzinger requesting Form 2, bank statement and fees and expenses.	N/C
01/10/17	Update Quickbooks; make adjusting entries; reconcile bank accounts	
	Prepare December 2016 operating report	2.3
01/12/17	Preparation of NYS form IT-204LL tax report.	0.4
01/13/17	Review December monthly operating report.	0.5
	Email to Dana Matzinger with December operating report attached.	0.2
01/25/17	Email from Dana Matzinger with NYS Notice of Adjustment attached.	0.3
02/01/17	Email to Dana Matzinger requesting Form 2, bank statement and fees and expenses.	N/C
02/09/17	Update Quickbooks; make adjusting entries; reconcile bank accounts	
	Preparation of January 2017 operating report	2.6
02/09/17	Review monthly operating report.	0.4
02/10/17	Preparation of schedules to be used in the preparation of the 2016 partnership tax returns.	2.8
	Email to Dana Matzinger with January operating report attached.	0.2
02/16/17	Prepare 2016 Federal and New York State partnership tax returns	4.5
02/17/17	Review tax returns, prepare 505B letters and tax instructions.	1.4



<b>IMPERIAL CAPITAL LLC</b>		
<b>JOSEPH A. BRODERICK, PARTNER</b>		
<b>DATE</b>	<b>SERVICE PROVIDED</b>	<b>HOURS</b>
03/07/17	Email to Dana Matzinger requesting Form 2, bank statement and fees and expenses.	N/C
03/10/17	Update Quickbook; make adjusting entries; reconcile bank accounts	
	Preparation of the February 2017 operating report	2.4
03/10/17	Review monthly operating report.	0.4
	Email to Dana Matzinger with February operating report attached.	0.2
04/04/17	Email to Dana Matzinger requesting Form 2, bank statement and fees and expenses.	N/C
04/14/17	Update Quickbooks; make adjusting entries; reconcile bank accounts.	
	Prepare March 2017 monthly operating report	2.1
	Review monthly operating report.	0.4
	Email March operating report to Dana Matzinger.	0.2
05/09/17	Email to Dana Matzinger requesting Form 2, bank statement and fees and expenses.	N/C
05/09/17	Update Quickbooks; make adjusting entries; reconcile bank accounts	
	Preparation of the April 2017 operating report	2.3
05/10/17	Review April 2017 monthly operating report.	0.3
	Email to Dana Matzinger with April operating report attached.	0.2
06/07/17	Email from Dana Matzinger with Form 2 attached.	N/C
	Update Quickbooks; make adjusting entries; reconcile bank accounts	
	Preparation of the May 2017 operating report	2.4
07/06/17	Email from Dana Matzinger with Form 2 attached.	N/C
	Update Quickbooks; make adjusting entries; reconcile bank accounts.	0.7
	Prepare June 2017 monthly operating report	2
	Email to Dana Matzinger with June operating report attached.	0.2
08/02/17	Email from Dana Matzinger with Form 2, bank statements, fees and expenses attached.	N/C
08/03/17	Update Quickbooks; make adjusting entries; reconcile bank accounts	0.7
08/11/17	Preparation of the July 2017 operating report	2.1
08/29/17	Email from Dana Matzinger with total commissions, fees and expenses.	0.2
09/05/17	Preparation of workpapers to be used in the preparation of the 2017 partnership tax returns	1.4
09/06/17	Preparation of the final Federal and New York State partnership tax return	3.6

<b>IMPERIAL CAPITAL LLC</b>		
<b>JOSEPH A. BRODERICK, PARTNER</b>		
<b><u>DATE</u></b>	<b><u>SERVICE PROVIDED</u></b>	<b><u>HOURS</u></b>
09/07/17	Review partnership tax returns; prepare 505B letters and tax filing instructions	1.7
	Total Hours Expended	178.3
	Hourly Rate	\$ 300.00
	Total Fees Incurred	\$53,490.00